

**SENATE . . . . . No. 1527**

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**The Commonwealth of Massachusetts**

PRESENTED BY:

*Bruce E. Tarr*

*To the Honorable Senate and House of Representatives of the Commonwealth of Massachusetts in General Court assembled:*

The undersigned legislators and/or citizens respectfully petition for the adoption of the accompanying bill:

**An Act increasing restaurant competitiveness.**

PETITION OF:

NAME:

DISTRICT/ADDRESS:

*Bruce E. Tarr*

*Michael R. Knapik*

*Richard T. Moore*

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By Mr. Tarr, a petition (accompanied by bill, Senate, No. 1527) of Bruce E. Tarr, Michael R. Knapik and Richard T. Moore for legislation to increase restaurant competitiveness. Revenue.

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**The Commonwealth of Massachusetts**

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**In the Year Two Thousand Eleven**  
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An Act increasing restaurant competitiveness.

*Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:*

1           SECTION 1. Notwithstanding any general or specific law to the contrary, the sales tax  
2 on meals served in restaurants, as those terms are defined in Section 6 of Chapter 64H of the  
3 General Laws, as appearing in the 2008 Official Edition, shall be 5 per cent.

4           SECTION 2. Section 2 of Chapter 64L of the General Laws, as appearing in the 2008  
5 Official Edition, is hereby amended by striking “.75 per cent” in section 2(a) and replacing it  
6 with “1 per cent”.